

CONFIDENTIAL

600.8 - CURRENT COSTS--OTHER

This debit balance nominal account represents the total costs incurred during each fiscal year, without regard to appropriations, which consist of (1) grants or gifts to subsidy projects, together with costs incurred by operational, preclusive buying, or other non-subsidy projects other than proprietaries and (2) amounts of advances or other receivables due from former Agency employees accounted for or written-off as uncollectible (contra entry to account No. 148). Debit this account with amounts paid to subsidy projects upon acknowledgement from the subsidized project that the funds have been received, with amounts accounted for by non-subsidy projects, and with amounts of advances or other receivables due from former Agency employees accounted for or written-off as uncollectible. The balance in this account at the close of each fiscal year is transferred to account No. 450.

Journal Entries: (106), (264)

CONFIDENTIAL

SECRET